
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 7

Calculation of council tax reduction

Relationship between council tax reduction and extended council tax reduction (qualifying contributory benefits)

89.—(1) Where a person's entitlement to council tax reduction would have ended when the person ceased to be entitled to a qualifying contributory benefit in the circumstances listed in regulation 80(1)(b), that entitlement does not cease until the end of the period of entitlement to extended council tax reduction.

(2) Part 9 (effective date) does not apply to any extended council tax reduction (qualifying contributory benefits) granted in accordance with regulation 82(1)(a) (amount of extended council tax reduction) or 83(2) (amount of extended council tax reduction: movers).

Commencement Information

II [Reg. 89](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, Section 89 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 12(1)(a)(iii) inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(ii\)](#)
- reg. 77(12)(f)(xii) and word inserted by [S.S.I. 2024/141 reg. 11\(3\)\(b\)](#)
- reg. 90(6)(b)(vii) and word inserted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(ii\)](#)